

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok	Monday 14th March, 2022	No. 81
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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 21/2021(Rate)GST/SIKKIM

Date: 31st December, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and in supersession of notification of the Government of Sikkim in the Finance Department, No.14/2021-State Tax (Rate), dated the 18th November, 2021, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department No.01/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

- a. in Schedule I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- b. in Schedule II–6%,after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"171A1	64	Footwear of sale value not exceeding Rs.1000 per pair."
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2. This notification shall come into force on the 1st day of January,2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

